

EXHIBIT A

HOOVER HULL LLP

Attorneys at Law

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Indianapolis, IN 46244-0989

Terms: Due Upon Receipt

Invoice Date 03/01/11
Billed through 02/28/11

Invoice No. 33153
File No. JDH 08728 00001

Kroger, Gardis & Regas, LLP
Attn: Jim Knauer
111 Monument Circle, Suite 900
Indianapolis, IN 46204

RE: SPECIAL COUNSEL TO CHAPTER 11 TRUSTEE**FOR PROFESSIONAL SERVICES RENDERED**

01/14/11	JDH	Telephone conference with J. Carr regarding new case; review/revise pleadings for our retention.	0.50 hrs.	390.00 /hr	195.00
02/08/11	STW	Meet with J. Hoover re: special counsel to investigate claim or objection against Fifth Third. (.3) Call Ms. Ponader, counsel for Trustee, re: Fifth Third's claim. (.3). Begin to review Fifth Third proof of claim. (.7). Review Trustee's website for Eastern Livestock re: Eastern Livestock docket. (.8).	2.10 hrs.	310.00 /hr	651.00
02/09/11	JDH	Review [REDACTED] cases regarding ability of Trustee to bring case against 5th/3rd [REDACTED] [REDACTED]	2.50 hrs.	390.00 /hr	975.00
02/09/11	STW	Review and analyze Fifth Third's proof of claim, including credit agreement and twelve amendments to credit agreement, security agreement and financing statements.	6.20 hrs.	310.00 /hr	1,922.00
02/10/11	JDH	Telephone conference with Jim Knauer regarding issues to consider in evaluating claim of 5th/3rd Bank; review issue [REDACTED] and continue reviewing cases on [REDACTED] [REDACTED] consider the types of things to review/consider in evaluating defenses to 5th/3rd's secured claim, and whether an independent action against 5th/3rd is possible.	1.20 hrs.	390.00 /hr	468.00
02/10/11	STW	Review Trustee's proposed Financing Motion and proposed, SOFA 3b, including payments to creditors within 90 days of bankruptcy, and Fifth Third's proof of claim and analyze issues relating to same (3.2). E-mails to/from Ms. Ponader, counsel for the Trustee, financing motion, information needed and conference call. (.2).	3.40 hrs.	310.00 /hr	1,054.00
02/11/11	STW	Prepare for and conference call with Ms. Ponader re: assessment of Fifth Third claim. (1.1) Research potential claims against Fifth Third, including defenses to same for purposes of proposed waiver in Order on Financing Motion. (3.1) Call Mr. Knauer, Trustee, re: same. (.1)	4.30 hrs.	310.00 /hr	1,333.00
02/14/11	STW	Research issues relating to potential claims against Fifth Third, including [REDACTED] and defenses to same, including [REDACTED] (4.6). Call and e-mail Mr. Knauer, Trustee, re: potential claims and meeting to discuss same. (.1).	4.70 hrs.	310.00 /hr	1,457.00
02/14/11	STW	Research issues relating to whether claims against Fifth Third are subject to defenses of [REDACTED] [REDACTED]	1.20 hrs.	310.00 /hr	372.00

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File No.	08728 00001	Invoice No. 33153	Page
02/15/11	STW	Review e-mail from Mr. Knauer, trustee, re: notes re: Fifth Third's taxes and audited financial statements (.2). Call Mr. Knauer re: claims. (.1).	
		0.30 hrs. 310.00 /hr	93.00
02/15/11	STW	Analyze Fifth Third's security interest.	
		1.30 hrs. 310.00 /hr	403.00
02/16/11	STW	Research [REDACTED] claims and defenses. (2.9) Calls to/from Mr. Knauer, trustee, re: Fifth Third's proof of claim and claims/defenses to same. (.7)	
		3.60 hrs. 310.00 /hr	1,116.00
02/17/11	JDR	Research, [REDACTED] (1.4); draft analysis of same (0.4).	
		1.80 hrs. 275.00 /hr	495.00
02/17/11	STW	Research and analyze Fifth Third's perfection of lien including research Kentucky Secretary of State's corporations website re: Eastern Livestock, financing and continuation statements. (4.0) Call potential witness re: potential claims against Fifth Third [REDACTED] (.1) Call Mr. Bowles, counsel for Superior, re: Fifth Third. (.1).	
		[REDACTED] (.4). E-mail Mr. Knauer, Trustee, re: conference call with potential witness [REDACTED] (.1).	
		4.70 hrs. 310.00 /hr	1,457.00
02/18/11	JDH	Telephone conference with potential witness [REDACTED] regarding his thoughts about 5th/3rd Bank's [REDACTED] (1.2); evaluate Fifth Third's defenses to any action brought against it pursuant to potential witness' [REDACTED] information (1.6).	
		2.80 hrs. 390.00 /hr	1,092.00
02/18/11	STW	Calls to/from Mr. Bowles and Mr. Ames, counsel for Your Community Bank re: Fifth Third's claim. (.2). E-mail Mr. Ames contact information. (.1). Call Ms. Ponader, counsel for Trustee, re: schedules and credit from Fifth Third. (.1). Conference call with potential witness [REDACTED] re: Eastern Livestock. (1.2) Analyze Fifth Third's lien (1.0).	
		2.60 hrs. 310.00 /hr	806.00
02/21/11	JDH	Work on budget issues for Wendy Ponader (.2); work on list of things to discuss with Jim Knauer, [REDACTED] (.4).	
		0.60 hrs. 390.00 /hr	234.00
02/21/11	JDR	Discuss potential means of recovery to be taken by trustee and begin researching obligations of banks [REDACTED]	
		2.10 hrs. 275.00 /hr	577.50
02/21/11	STW	E-mail from Ms. Ponader, counsel for Trustee, re: statement and schedules for debtor (.1). Review and analyze draft schedules (2.5). Research [REDACTED] (2.0). Draft summary of conference call with potential witness [REDACTED] re: Eastern Livestock. (.4)	
		5.00 hrs. 310.00 /hr	1,550.00
02/22/11	JDH	Consider tort claims against 5/3 Bank.	
		0.50 hrs. 390.00 /hr	195.00
02/22/11	JDR	Continue comprehensive research of banks obligations [REDACTED]	
		[REDACTED]	
		3.10 hrs. 275.00 /hr	852.50
02/22/11	STW	E-mail from and call Ms. Ponader re: budget. (.2) Draft summary of conference call with potential witness [REDACTED] (.5). Call potential witness regarding other sources of information [REDACTED] (2) Research and analyze Fifth Third's security interest. (1.0)	
		1.90 hrs. 310.00 /hr	589.00
02/23/11	JDH	Evaluate all information to date regarding claims against 5/3; go over questions to ask Jim Knauer and Jim Carr.	
		0.80 hrs. 390.00 /hr	312.00
02/23/11	JDR	Begin to examine [REDACTED]	

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File No.	08728 00001	Invoice No.	33153	Page
02/23/11	STW	Analyze whether Fifth Third's lien has any defects. (.8) Meet w/JDH. (.3) Draft memorandum of law. (1.8) Research [REDACTED] (1.8). Prepare for and call and e-mail Mr. Knauer, trustee for Eastern Livestock, re: claims against Fifth Third. (.9). Calls to/from Ms. Ponader, counsel for Eastern Livestock, re: amended financing order and budget. (.5). E-mail Mr. Knauer re: conference call w/J. Carr & T. Hall. (.1)	1.50 hrs. 275.00 /hr	412.50
02/24/11	JDH	Evaluate [REDACTED] claim issues, [REDACTED] against 5/3 on behalf of Eastern Livestock.	6.20 hrs. 310.00 /hr	1,922.00
02/24/11	JDR	Continue comprehensive [REDACTED]	0.60 hrs. 390.00 /hr	234.00
02/24/11	STW	Draft memorandum to Mr. Knauer re: whether Fifth Third has a perfected first lien on Eastern Livestock's collateral. (2.2) Review drafts of Eastern Livestock's schedules and statement of financial affairs. (.5). Research priority of security interests in Debtors' cattle or inventory. (1.7) Research UCC filings on Indiana and Kentucky Secretary of State's website. (1.0).	4.00 hrs. 275.00 /hr	1,100.00
02/25/11	JDH	Review/revise budget; review/revise memo regarding 5/3 secured position.	5.40 hrs. 310.00 /hr	1,674.00
02/25/11	JDR	Complete legal research regarding banks obligations [REDACTED]	0.60 hrs. 390.00 /hr	234.00
02/25/11	STW	Research Ohio UCC re: choice of law with respect to UCC filings. (1.1). Research priority of liens and draft memorandum. (1.8). Research [REDACTED] (1.8). Research Superior Livestock Auction, McPhail Land and Cattle, and Gary Bell on internet for contact information (.5) Call Dallas McPhail, McPhail Land and Cattle, re: documentation to substantiate lien. (.3). Call Superior Livestock re: same. (.2) Call Mr. Knauer, trustee, re: UCC filings in Ky, and Superior contract. (.2). E-mail Mr. Knauer re: copy of Eastern Livestock's contract with Superior. (.1).	2.80 hrs. 275.00 /hr	770.00
02/27/11	JDR	Review and study Seventh Circuit authority analyzing [REDACTED]	5.00 hrs. 310.00 /hr	1,550.00
02/28/11	JDH	Review memo [REDACTED]	1.10 hrs. 275.00 /hr	302.50
02/28/11	JDR	Continue and complete outline of legal research [REDACTED]	0.60 hrs. 390.00 /hr	234.00
02/28/11	STW	Call Mr. Amari re: documentation on 2009 Bobcat skid steer. (.2) Research priority of lien and agricultural lien under Kentucky law (1.1) and draft memorandum. (.5) Receive and review Eastern Livestock's contract with Superior Live Auction. (.8) [REDACTED] (1.2)	1.30 hrs. 275.00 /hr	357.50
			3.80 hrs. 310.00 /hr	1,178.00
			Total Fees	\$28,167.50
DISBURSEMENTS & FACILITY CHARGES				
02/28/11	Photocopy Charges			465.00
	Total Disbursements & Facility Charges			\$465.00

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File No. 08728 00001

Invoice No. 33153

Page 4

Current Charges \$28,632.50

PLEASE PAY THIS AMOUNT..... \$28,632.50

TIMEKEEPER SUMMARY

		Hours	Rate	Amount
HOOVER, JOHN DAVID	EQUITY PARTNER	10.70	390.00	\$4,173.00
ROBERTS, JEFFREY D	ASSOCIATE	17.70	275.00	\$4,867.50
WHITE, SEAN T.	NE PARTNER	61.70	310.00	\$19,127.00
		90.10		\$28,167.50

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HOOVER HULL LLP

Attorneys at Law

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Indianapolis, IN 46244-0989FEIN 35-2138424
Terms: Due Upon ReceiptInvoice Date 04/01/11
Billed through 03/31/11Invoice No. 33329
File No. JDH 08728 00001Kroger, Gardis & Regas, LLP
Attn: Jim Knauer
111 Monument Circle, Suite 900
Indianapolis, IN 46204**RE: SPECIAL COUNSEL TO CHAPTER 11 TRUSTEE****FOR PROFESSIONAL SERVICES RENDERED**

03/01/11	JDH	Review all memos on Eastern Livestock's potential claim against 5/3, [REDACTED] [REDACTED] review/revise report to Trustee and counsel for Trustee regarding validity of 5/3's claim in bankruptcy. 1.00 hrs. 390.00 /hr 390.00
03/01/11	STW	Draft memorandum re: priority and research issues relating to Eastern Livestock's deposit account, investment property, and real estate. (4.7). Call Ms. Ponader, counsel for Eastern Livestock, re: due diligence. (1). 4.80 hrs. 310.00 /hr 1,488.00
03/02/11	STW	Review e-mail from Mr. Knauer re: life insurance policies on Mr. Gibson's life and analyze issues relating to same. (.8) Draft memorandum re: perfection and priority of Fifth Third's secured claim. (1.4) Research [REDACTED] [REDACTED] (1.5) Calls to/from Mr. Bowles, counsel for Superior, re: lien. (.2). Review bankruptcy court website re: Superior's pre-hearing filing re: documentation of Superior's lien. (.7). 4.60 hrs. 310.00 /hr 1,426.00
03/03/11	JDH	Review/revise memo to Jim Knauer regarding 5/3's position; review cases [REDACTED] [REDACTED] 1.50 hrs. 390.00 /hr 585.00
03/03/11	STW	Review and revise memorandum of law and facts on Fifth Third's secured claim. (1.8) E-mail Mr. Knauer re: assessment of Fifth Third Bank's secured claim. (.2) Continue to research [REDACTED] claims against Fifth Third Bank. (1.7) 3.70 hrs. 310.00 /hr 1,147.00
03/04/11	STW	Research and analyze whether Eastern Livestock's claims [REDACTED] [REDACTED] (3.0) Calls to/from Mr. Donlan, counsel for First State Bank, re: Fifth Third. (.7) 3.70 hrs. 310.00 /hr 1,147.00
03/07/11	JDH	Read/review cases [REDACTED] [REDACTED] (2.4); continue review of cases [REDACTED] for asserting claim against Fifth Third (1.1). 3.50 hrs. 390.00 /hr 1,365.00
03/07/11	STW	Research potential defenses to Fifth Third 1.20 hrs. 310.00 /hr 372.00
03/08/11	JDH	Direct the investigation of the confirmation of the size of Fifth Third's claim; telephone conference with various creditors regarding our thoughts on action against Fifth Third, or objections to the entry of the Proposed Order for Fifth Third financing of the Debtor; review memo for Jim Knauer; review multiple e-mails.

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File No. 08728 00001		Invoice No. 33329	2
		2.00 hrs. 390.00 /hr	Page 780.00
03/08/11	STW	Conference call with L. Delcotto, counsel for unsecured creditor, re: investigation of Fifth Third. (6) Conference call with Ms. Ponader, counsel for Eastern Livestock, re: same, hearing on financing motion, objections, and amended proposed order on financing motion. (4). Call Ms. Delcotto, re: amended order. (1) Call Mr. Knauer, Trustee, re: due diligence on Fifth Third. (3). E-mail from Ms. Ponader re: amended order. (1) Research [REDACTED] defenses to Fifth Third's claim. (2.8) E-mails to/from Ms. Delcotto copies of clean and blacklined version of amended order. (2). Call Alan Omari, DSI, re: documentation of purchase of 2009 Bobcat Skid Steer. (2). Receive and review Superior's objection to financing motion. (5). E-mail Ms. Ponader re: memo on Fifth Third's security interest. (1)	
		5.30 hrs. 310.00 /hr	1,643.00
03/09/11	JDH	Continue working on status of Fifth Third claim; field telephone calls in response to the Trustee's Blog regarding potential claims/concerns against Fifth Third; review claims filed, as well as objections to the Trustee's Motion to Approve Trustee's Borrowing and Use of Cash Collateral.	
		2.80 hrs. 390.00 /hr	1,092.00
03/09/11	STW	Call and e-mail from Ms. Ponader, counsel for Trustee, re: amount of Fifth Third's claim. (2). Call Ms. Lynch, DSI, re: documentation for amount of Fifth Third's claim. (4) Call Mr. LaFour, counsel for Fifth Third re: same. (2). Receive and review Objections of First Bank and Trust Company, Trustee of Gibson's bankruptcy, and Friona Industries, Cactus Growers, and J&F Oklahoma Holdings to Financing Motion. (1.3) Receive and review e-mail from Ms. Lynch, DSI, re: Fifth Third Bank's statements for loan balance and review documentation of wire transfers from Fifth Third to DSI. (5) E-mail Ms. Lynch re: wire transfers to DSI and invoices for same. (1) E-mails to/from Mr. Carr, counsel for Trustee, re: conference call to discuss objections. (2). Review e-mail from Ms. Lynch and Jan. 2011 statement from Fifth Third for Eastern Livestock's checking account for amount of overdraft. (2) Analyze issues relating to amount of Fifth Third Bank's claim, including interest rate on principal balance. (2.2). Call Ms. Ponader, counsel for Trustee, re: amount of Fifth Third's claim. (2). Call from Mr. Bell, counsel for Fifth Third, re: exhibits to itemization of Fifth Third's claim. (2) Call from Mr. Latham, counsel for cattle producer, re: interpleader. (2). Call Mr. Keeney who sold cattle to Eastern Livestock re: NSF check. (3).	
		6.20 hrs. 310.00 /hr	1,922.00
03/10/11	JDH	Prepare for and attend telephone conference regarding hearing on Trustee's Motion to Approve Borrowing and Use of Cash Collateral.	
		1.50 hrs. 390.00 /hr	585.00
03/10/11	JDH	Review most recent draft of Motion to Approve, and discuss evidentiary issues with S. White; review full extent and documentation of the loan amount, the overage, and whether it is all secured; go over testimony points with S. White for hearing tomorrow.	
		2.80 hrs. 390.00 /hr	1,092.00
03/10/11	STW	Review and analyze draft response to objections to Financing Motion. (7). Conference call with Mr. Carr, Mrs. Ponader, Mrs. Hall, Mr. Knauer and Mrs. Lynch re: same and preparation for hearing on same. (1.2). Call Mr. Bell, counsel for Fifth Third Bank, re: Fifth Third's claim. (5). Calls to/from Ms. Ponader and Mr. Johns re: [REDACTED] (7) Calls to/from Ms. Ponader, counsel for Trustee, re: conversation with L. Delcotto, counsel for unsecured creditor. (2). Review and analyze documents from Fifth Third re: amounts claimed in proof of claim. (1.5) E-mail Mr. Knauer re: same and production of attorney invoices. (2). Calls to/from Ms. Lynch re: amount of Fifth Third's claim. (5). Prepare documents relating to verification of amount of Fifth Third's claim for hearing. (5) Prepare for hearing on motion to allow Fifth Third's claim. (4.1). Receive and review redacted invoices from Vorys firm. (3). Receive and review proposed agenda for hearing in bankruptcy court. (2) Receive and review Fifth Third's response to Objections to Financing Motion. (2)	
		10.80 hrs. 310.00 /hr	3,348.00
03/11/11	JDH	Update on hearing in New Albany, and consider remaining obligations of assignment.	
		0.50 hrs. 390.00 /hr	195.00
03/11/11	STW	Travel to/from hearing on financing motion in New Albany, IN. (4.0) Meet with Mr. Knauer, Trustee, and Ms. Lynch and Mr. O'Malley, DSI, re: hearing. (1.5) Attend hearing and	

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File No.		Invoice No.		Page
08728 00001		33329		3
		conferences with counsel for parties. (4.5).		
03/14/11	STW	10.00 hrs. 310.00 /hr		3,100.00
		Receive Trustee's motion for authority to remove response to objections and replace with amended response. (.1) Receive and review minute entry /order on hearing on Financing Motion (.1)		
03/15/11	STW	0.20 hrs. 310.00 /hr		0.00
		E-mail from Mr. Carr, counsel for Mr. Knauer, re: revised order on financing motion. E-mail from Mr. LaTour, counsel for Fifth Third Bank, re: same. E-mail from Mr. Rogers, counsel for Superior, re: same. E-mail from Mr. Donnellon, counsel for First Bank, re: same and review proposed revisions to amended order. E-mail from Ms. Caruso, Trustee of Gibson bankruptcy re: same.		
03/16/11	STW	0.70 hrs. 310.00 /hr		217.00
		E-mails to/from Mr. Donnellon, counsel for First Bank, re: blog comment re: Eastern Livestock.		
03/16/11	STW	0.10 hrs. 310.00 /hr		31.00
		Draft memorandum re: potential claims against Fifth Third Bank		
03/17/11	STW	2.60 hrs. 310.00 /hr		806.00
		E-mail from Mr. Carr, counsel for Trustee, re: changes to amended order an review same. E-mails to/from Mr. Carr and Mr. Rogers, counsel for Superior, Mrs. Caruso, Gibsons' Trustee, and Mr. Donnellon, counsel for First State Bank.		
03/18/11	STW	0.60 hrs. 310.00 /hr		186.00
		Draft memorandum re: potential claims against Fifth Third Bank		
03/22/11	STW	1.30 hrs. 310.00 /hr		403.00
		Review transcripts of 341 meeting of creditors for Thomas and Parsy Gibson		
03/23/11	STW	3.60 hrs. 310.00 /hr		1,116.00
		Research adverse interest exception to in pari delicto defense		
03/24/11	STW	2.70 hrs. 310.00 /hr		837.00
		Draft memorandum re: potential claims against Fifth Third Bank		
		2.20 hrs. 310.00 /hr		682.00
			Total Fees	\$25,955.00
DISBURSEMENTS & FACILITY CHARGES				
03/15/11	SEAN T. WHITE; Out of Town Travel TO/FROM NEW ALBANY, IN FOR HEARING ON FINANCING MOTION ON 03/11/11			125.97
03/31/11	Photocopy Charges			100.40
03/31/11	On-Line Research			128.89
			Total Disbursements & Facility Charges	\$355.26

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File No. 08728 00001

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4
Page

Current Charges	\$26,310.26
Net Balance Forward	\$28,632.50
PLEASE PAY THIS AMOUNT.....	\$54,942.76

TIMEKEEPER SUMMARY

		Hours	Rate	Amount
HOOVER, JOHN DAVID	EQUITY PARTNER	15.60	390.00	\$6,084.00
WHITE, SEAN T.	NE PARTNER	64.50	310.00	\$19,871.00
		79.90		\$25,955.00

HOOVER HULL LLP

Attorneys at Law

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111 Monument Circle, Suite 4400, P.O. Box 44989
Indianapolis, IN 46244-0989

FEIN 35-2138424
Terms: Due Upon Receipt

Invoice Date 05/02/11
Billed through 04/30/11

Invoice No. 33452
File No. JDH 08728 00001

Kroger, Gardis & Regas, LLP
Attn: Jim Knauer
111 Monument Circle, Suite 900
Indianapolis, IN 46204

RE: SPECIAL COUNSEL TO CHAPTER 11 TRUSTEE

FOR PROFESSIONAL SERVICES RENDERED

04/11/11	STW	Research and analyze potential claims against Fifth Third.	2.70 hrs.	310.00 /hr	837.00
04/15/11	STW	Draft memorandum	1.50 hrs.	310.00 /hr	465.00
04/28/11	STW	Analyze potential claims against Fifth Third Bank	4.30 hrs.	310.00 /hr	1,333.00
Total Fees					\$2,635.00

DISBURSEMENTS & FACILITY CHARGES

04/01/11	Litigation Support Vendors - PACERS SERVICE CENTER	3.12
04/01/11	Litigation Support Vendors - PACERS SERVICE CENTER	12.24
04/30/11	Photocopy Charges	5.60
04/30/11	On-Line Research	4.42
Total Disbursements & Facility Charges		\$25.38

Current Charges	\$2,660.38
Net Balance Forward	\$54,942.76
PLEASE PAY THIS AMOUNT.....	\$57,603.14

TIMEKEEPER SUMMARY

		Hours	Rate	Amount
WHITE, SEAN T.	NE PARTNER	8.50	310.00	\$2,635.00
		8.50		\$2,635.00

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